THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D. APPA RAO

WRIT PETITION No: 15359 of 2006

Dated: 25.07.2006

Between:

M/s. Ramakrishna Enterprises
4th Road, Autonagar, Vijayawada-7,
rep., by its Proprietor T. Tirupati Reddy.

..... PETITIONER

AND

The Commercial Tax Officer,
Autonagar, Vijayawada & others.

.....RESPONDENTS

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D. APPA RAO

WRIT PETITION No: 15359 of 2006

ORDER:- (PER THE HONOURABLE JC,J)

The petitioner is a proprietory concern and a registered dealer on the rolls of the 1st respondent under APGST Act and CST Act doing business in iron scrap. For the assessment year 1999-2000, an assessment order was passed on 17.11.2001 under the APGST Act assessing the tax liability at Rs.1,14,784/-. The events that took place subsequently are not relevant for the present purpose. Eventually, the petitioner filed an appeal before the Sales Tax Appellate Tribunal in TA.No.1253 of 2003 and the same is said to be pending. During the pendency of the said appeal, the petitioner filed an application before the 3rd respondent on 19.03.2006 seeking stay of collection of the tax referred to earlier. The said application was dismissed by an order, dated 30.06.2006. Hence,

the present writ petition.

Heard the learned Government Pleader for Commercial Tax.

It is stated on oath in the affidavit filed in support of the writ petition that during the pendency of the stay petition the petitioner paid an amount of Rs.50,000/- (Rs. Fifty thousand only) out of the abovementioned disputed tax.

In the circumstances, we are of the opinion that the matter can be disposed of at the admission stage directing the respondents not to take any coercive steps for recovery of the disputed tax from the petitioner insofar it pertains to the assessment year 1999-2000 under APGST Act, pending final decision by the Tribunal. No costs.

_____

J.CHELAMESWAR, J

_____

D. APPA RAO, J

Date: 25.07.2006
ES